

1 CHAPTER 44-6.4

2 2012 RHODE ISLAND TAX AMNESTY ACT

3 **44-6.4-1. Short title.** -- This chapter shall be known as the "2012 Rhode Island Tax
4 Amnesty Act".

5 **44-6.4-2. Definitions.** -- As used in this chapter, the following terms have the meaning
6 ascribed to them in this section, except when the context clearly indicates a different meaning:

7 (1) "Taxable period" means any period for which a tax return is required by law to be
8 filed with the tax administrator;

9 (2) "Taxpayer" means any person, corporation, or other entity subject to any tax imposed
10 by any law of the state of Rhode Island and payable to the state of Rhode Island and collected by
11 the tax administrator.

12 **44-6.4-3. Establishment of tax amnesty.** -- (a) The tax administrator shall establish a tax
13 amnesty program for all taxpayers owing any tax imposed by reason of or pursuant to
14 authorization by any law of the state of Rhode Island and collected by the tax administrator.
15 Amnesty tax return forms shall be prepared by the tax administrator and shall provide that the
16 taxpayer clearly specify the tax due and the taxable period for which amnesty is being sought by
17 the taxpayer.

18 (b) The amnesty program shall be conducted for a seventy-five (75) day period ending on
19 November 15, 2012. The amnesty program shall provide that, upon written application by a
20 taxpayer and payment by the taxpayer of all taxes and interest due from the taxpayer to the state
21 of Rhode Island for any taxable period ending on or prior to December 31, 2011, the tax
22 administrator shall not seek to collect any penalties which may be applicable and shall not seek
23 the civil or criminal prosecution of any taxpayer for the taxable period for which amnesty has
24 been granted. Amnesty shall be granted only to those taxpayers applying for amnesty during the
25 amnesty period who have paid the tax and interest due upon filing the amnesty tax return, or who
26 have entered into an installment payment agreement for reasons of financial hardship and upon
27 terms and conditions set by the tax administrator. In the case of the failure of a taxpayer to pay
28 any installment due under the agreement, such an agreement shall cease to be effective and the
29 balance of the amounts required to be paid thereunder shall be due immediately. Amnesty shall be
30 granted for only the taxable period specified in the application and only if all amnesty conditions
31 are satisfied by the taxpayer.

32 (c) The provisions of this section shall include a taxable period for which a bill or notice
33 of deficiency determination has been sent to the taxpayer and a taxable period in which an audit
34 has been completed but has not yet been billed.

1 (d) Amnesty shall not be granted to taxpayers who are under any criminal investigation or
2 are a party to any civil or criminal proceeding, pending in any court of the United States or the
3 state of Rhode Island, for fraud in relation to any state tax imposed by the law of the state and
4 collected by the tax administrator.

5 **44-6.4-4. Interest under tax amnesty. --** Notwithstanding any provision of law to the
6 contrary, interest on any taxes paid for periods covered under the amnesty provisions of this
7 chapter shall be computed at the rate imposed under section 44-1-7, reduced by twenty five
8 percent (25%).

9 **44-6.4-5. Appropriation. --** There is hereby appropriated, out of any money in the
10 treasury not otherwise appropriated for the 2013 fiscal year, the sum of three hundred thousand
11 dollars (\$300,000) to the division of taxation to carry out the purposes of this chapter. The state
12 controller is hereby authorized and directed to draw his or her orders upon the general treasurer
13 for the payment of the sum or so much thereof as may be required from time to time and upon
14 receipt by him of properly authenticated vouchers.

15 **44-6.4-6. Implementation. --** Notwithstanding any provision of law to the contrary, the
16 tax administrator may do all things necessary in order to provide for the timely implementation of
17 this chapter, including, but not limited to, procurement of printing and other services and
18 expenditure of appropriated funds as provided for in section 44-6.4-5.

19 **44-6.4-7. Disposition of monies. --** (a) Except as provided in subsection (b) within, all
20 monies collected pursuant to any tax imposed by the state of Rhode Island under the provisions of
21 this chapter shall be accounted for separately and paid into the general fund.

22 (b) Monies collected for the establishment of the TDI Reserve Fund (section 28-39-7),
23 the Employment Security Fund (section 28-42-18), the Employment Security Interest Fund
24 (section 28-42-75), the Job Development Fund (section 28-42-83), and the Employment Security
25 Reemployment Fund (section 28-42-87) shall be deposited in said respective funds.

26 **44-6.4-8. Analysis of amnesty program by tax administrator. --** The tax administrator
27 shall provide an analysis of the amnesty program to the chairpersons of the house finance
28 committee and senate finance committee, with copies to the members of the revenue estimating
29 conference, by January 1, 2013. The report shall include an analysis of revenues received by tax
30 source, distinguishing between the tax collected and interest collected for each source. In
31 addition, the report shall further identify the amounts that are new revenues from those already
32 included in the general revenue receivable taxes, defined under generally accepted accounting
33 principles and the state's audited financial statements.

34 **44-6.4-9. Rules and regulations.--** The tax administrator may promulgate such rules and

1 regulations as are necessary to implement the provisions of this chapter.

The 2012 Rhode Island Tax Amnesty Act was part of the budget bill ([H 7323Aaa](#)) approved and enacted in June 2012 for fiscal year 2013. The amnesty provisions were contained in Article 21.